

**First Regular Session
Sixty-sixth General Assembly
STATE OF COLORADO**

REENGROSSED

*This Version Includes All Amendments
Adopted in the House of Introduction*

LLS NO. 07-0568.01 Jason Gelender

HOUSE BILL 07-1251

HOUSE SPONSORSHIP

Gallegos,

SENATE SPONSORSHIP

Wiens,

House Committees
Finance

Senate Committees

A BILL FOR AN ACT

101 **CONCERNING STATUTORY IMPLEMENTATION OF THE CONSTITUTIONAL**
102 **PROPERTY TAX EXEMPTION FOR QUALIFYING DISABLED**
103 **VETERANS CREATED BY THE REGISTERED ELECTORS OF THE**
104 **STATE THROUGH THE APPROVAL OF REFERENDUM E AT THE**
105 **2006 GENERAL ELECTION.**

Bill Summary

(Note: This summary applies to this bill as introduced and does not necessarily reflect any amendments that may be subsequently adopted.)

Makes the statutory changes, including but not limited to conforming amendments, necessary to implement the property tax exemption for qualifying disabled veterans created by the registered

Shading denotes HOUSE amendment. Double underlining denotes SENATE amendment.
Capital letters indicate new material to be added to existing statute.
Dashes through the words indicate deletions from existing statute.

HOUSE
3rd Reading Unamended
February 27, 2007

HOUSE
Amended 2nd Reading
February 26, 2007

electors of the state through the approval of referendum E at the 2006 general election.

Be it enacted by the General Assembly of the State of Colorado:

SECTION 1. 39-3-201 (1) (a), Colorado Revised Statutes, is amended to read:

39-3-201. Legislative declaration. (1) The general assembly hereby finds and declares that:

(a) Section 3.5 of article X of the state constitution, which was approved by the registered electors of the state at the 2000 general election AND AMENDED BY THE REGISTERED ELECTORS OF THE STATE AT THE 2006 GENERAL ELECTION, provides a property tax ~~exemption~~ EXEMPTIONS for qualifying seniors AND QUALIFYING DISABLED VETERANS;

SECTION 2. 39-3-202 (1), Colorado Revised Statutes, is amended, and the said 39-3-202 is further amended BY THE ADDITION THE FOLLOWING NEW SUBSECTIONS, to read:

39-3-202. Definitions. As used in this part 2, unless the context otherwise requires:

(1) ~~"Exemption" means the property tax exemption for qualifying seniors allowed by section 39-3-203~~ "DIVISION" MEANS THE DIVISION OF VETERANS AFFAIRS IN THE DEPARTMENT OF MILITARY AND VETERANS AFFAIRS.

(1.5) "EXEMPTION" MEANS THE PROPERTY TAX EXEMPTIONS FOR QUALIFYING SENIORS AND QUALIFYING DISABLED VETERANS ALLOWED BY SECTION 39-3-203.

(3.5) "QUALIFYING DISABLED VETERAN" MEANS AN INDIVIDUAL WHO HAS SERVED ON ACTIVE DUTY IN THE UNITED STATES ARMED FORCES, INCLUDING A MEMBER OF THE COLORADO NATIONAL GUARD WHO

1 HAS BEEN ORDERED INTO THE ACTIVE MILITARY SERVICE OF THE UNITED
2 STATES, HAS BEEN SEPARATED THEREFROM UNDER HONORABLE
3 CONDITIONS, AND HAS ESTABLISHED A SERVICE-CONNECTED DISABILITY
4 THAT HAS BEEN RATED BY THE UNITED STATES DEPARTMENT OF
5 VETERANS AFFAIRS AS ONE HUNDRED PERCENT PERMANENT AND TOTAL
6 DISABILITY PURSUANT TO A LAW OR REGULATION ADMINISTERED BY THE
7 DEPARTMENT.

8 **SECTION 3.** The introductory portions to 39-3-203 (1) and (6)
9 (a) and 39-3-203 (2) and (4), Colorado Revised Statutes, are amended,
10 and the said 39-3-203 is further amended BY THE ADDITION OF A
11 NEW SUBSECTION, to read:

12 **39-3-203. Property tax exemption - qualifications.** (1) For the
13 property tax year commencing January 1, 2002, and for property tax years
14 commencing on or after January 1, 2006, fifty percent of the first two
15 hundred thousand dollars of actual value as of the assessment date of
16 residential real property of an THAT AS OF THE ASSESSMENT DATE IS
17 OWNER-OCCUPIED AND IS USED AS THE PRIMARY RESIDENCE OF THE
18 owner-occupier shall be exempt from taxation, and for property tax years
19 commencing on or after January 1, 2003, but before January 1, 2006, fifty
20 percent of zero dollars of actual value as of the assessment date of
21 residential real property of an THAT AS OF THE ASSESSMENT DATE IS
22 OWNER-OCCUPIED AND IS USED AS THE PRIMARY RESIDENCE OF THE
23 owner-occupier shall be exempt from taxation if:

24 (1.5) (a) FOR PROPERTY TAX YEARS COMMENCING ON OR AFTER
25 JANUARY 1, 2007, FIFTY PERCENT OF THE FIRST TWO HUNDRED THOUSAND
26 DOLLARS OF ACTUAL VALUE OF RESIDENTIAL REAL PROPERTY THAT AS OF
27 THE ASSESSMENT DATE IS OWNER-OCCUPIED AND IS USED AS THE PRIMARY

1 RESIDENCE OF AN OWNER-OCCUPIER WHO IS A QUALIFYING DISABLED
2 VETERAN SHALL BE EXEMPT FROM TAXATION IF:

3 (I) THE OWNER-OCCUPIER HAS COMPLETED AND FILED AN
4 EXEMPTION APPLICATION IN THE MANNER REQUIRED BY SECTION 39-3-205;
5 AND

6 (II) THE CIRCUMSTANCES THAT QUALIFY THE PROPERTY FOR THE
7 EXEMPTION HAVE NOT CHANGED SINCE THE FILING OF THE APPLICATION.

8 (b) UNDER NO CIRCUMSTANCES SHALL AN EXEMPTION BE
9 ALLOWED FOR PROPERTY TAXES ASSESSED DURING ANY PROPERTY TAX
10 YEAR PRIOR TO THE YEAR FOR WHICH AN OWNER-OCCUPIER FIRST FILES AN
11 EXEMPTION APPLICATION.

12 (2) Notwithstanding the provisions of paragraph (a) of subsection
13 (1) AND SUBSECTION (1.5) of this section, if ownership of residential real
14 property that qualified for an exemption as of the assessment date
15 changes after the assessment date, an exemption shall be allowed only if
16 an owner-occupier whose status as an owner-occupier qualified the
17 property for the exemption has filed an exemption application by the
18 deadline for filing exemption applications specified in section 39-3-205
19 (1).

20 (4) No more than one exemption per property tax year shall be
21 allowed for a single dwelling unit of residential real property, regardless
22 of how many owner-occupiers use the dwelling unit as their primary
23 residence OR WHETHER ONE OR MORE OWNER-OCCUPIERS QUALIFY FOR
24 EXEMPTIONS UNDER BOTH SUBSECTIONS (1) AND (1.5) OF THIS SECTION.
25 The full amount of the exemption allowed by subsection (1) OR (1.5) of
26 this section shall be allowed with respect to any single dwelling unit of
27 residential real property so long as any owner-occupier of the dwelling

1 unit satisfies the requirements of subsection (1) OR (1.5) of this section
2 and the fact that any other person who does not satisfy said requirements
3 is also an owner of record of the dwelling unit shall not affect the amount
4 of the exemption.

5 (6) (a) Notwithstanding the ten-year occupancy requirement set
6 forth in subparagraph (I) of paragraph (a) of subsection (1) of this section,
7 an owner-occupier who has not actually owned and occupied residential
8 real property for which the owner-occupier has claimed an exemption
9 UNDER SAID SUBSECTION (1) for the ten years preceding the assessment
10 date shall be deemed to have met the ten-year requirement and shall be
11 allowed an exemption UNDER SAID SUBSECTION (1) with respect to the
12 property if:

13 **SECTION 4.** 39-3-204, Colorado Revised Statutes, is amended
14 to read:

15 **39-3-204. Notice of property tax exemption.** No later than May
16 1, 2002, and no later than each May 1 thereafter, each assessor shall mail
17 to each residential real property address in the assessor's county notice of
18 the exemption allowed by ~~section 39-3-203~~ SECTION 39-3-203 (1). No
19 LATER THAN MAY 1, 2008, AND NO LATER THAN EACH MAY 1
20 THEREAFTER, EACH ASSESSOR ALSO SHALL MAIL TO EACH RESIDENTIAL
21 PROPERTY ADDRESS IN THE ASSESSOR'S COUNTY NOTICE OF THE
22 EXEMPTION ALLOWED BY SECTION 39-3-203 (1.5). NO LATER THAN
23 MAY 1, 2007, THE DIVISION SHALL MAIL TO THE RESIDENTIAL PROPERTY
24 ADDRESS OF EACH PERSON RESIDING IN THE STATE WHO THE DIVISION
25 BELIEVES IS A QUALIFYING DISABLED VETERAN NOTICE OF THE EXEMPTION
26 ALLOWED BY SECTION 39-3-203 (1.5) FOR THE 2007 PROPERTY TAX YEAR.
27 HOWEVER, THE SENDING OF NOTICE TO A PERSON BY THE DIVISION DOES

1 NOT CONSTITUTE A DETERMINATION BY THE DIVISION THAT THE PERSON
2 SENT NOTICE IS ENTITLED TO AN EXEMPTION. The notice shall be in a
3 form prescribed by the administrator, WHO SHALL CONSULT WITH THE
4 DIVISION BEFORE PRESCRIBING THE FORM OF THE NOTICE OF THE
5 EXEMPTION ALLOWED BY SECTION 39-3-203 (1.5), and shall include a
6 statement of the eligibility criteria for the ~~exemption~~ EXEMPTIONS and
7 instructions for obtaining an exemption application. To reduce mailing
8 costs, an assessor may coordinate with the treasurer of the same county
9 to include ~~the~~ notice with the tax statement for the previous property tax
10 year mailed pursuant to section 39-10-103 or may include ~~the~~ notice with
11 the notice of valuation mailed pursuant to section 39-5-121 (1) (a).

12

13 **SECTION 5.** 39-3-205 (1), the introductory portion to 39-3-205
14 (2) (a), and 39-3-205 (4), Colorado Revised Statutes, are amended, and
15 the said 39-3-205 is further amended BY THE ADDITION OF A NEW
16 SUBSECTION, to read:

17 **39-3-205. Exemption applications - penalty for providing false**
18 **information - confidentiality.** (1) (a) To claim the exemption allowed
19 by section ~~39-3-203~~ 39-3-203 (1), an individual shall file with the
20 assessor a completed exemption application no later than July 15 of the
21 first property tax year for which the exemption is claimed. An application
22 returned by mail shall be deemed filed on the date it is postmarked.

23 (b) TO CLAIM THE EXEMPTION ALLOWED BY SECTION 39-3-203
24 (1.5), AN INDIVIDUAL SHALL FILE WITH THE DIVISION A COMPLETED
25 EXEMPTION APPLICATION NO LATER THAN JULY 1 OF THE FIRST PROPERTY
26 TAX YEAR FOR WHICH THE EXEMPTION IS CLAIMED. AN APPLICATION
27 RETURNED BY MAIL SHALL BE DEEMED FILED ON THE DATE IT IS

1 POSTMARKED.

2 (2) (a) An exemption application shall be a form prescribed by the
3 administrator, WHO SHALL CONSULT WITH THE DIVISION BEFORE
4 PRESCRIBING THE FORM OF THE APPLICATION FOR THE EXEMPTION
5 ALLOWED BY SECTION 39-3-203 (1.5), and shall require an applicant to
6 provide the following information:

7 (2.5) FOR THE PURPOSE OF VERIFYING THE ELIGIBILITY OF EACH
8 APPLICANT FOR THE EXEMPTION ALLOWED TO QUALIFYING DISABLED
9 VETERANS UNDER SECTION 39-3-203 (1.5) EFFICIENTLY AND WITH
10 MINIMAL INCONVENIENCE TO EACH APPLICANT, THE DIVISION SHALL
11 DETERMINE WHETHER AN APPLICANT FOR THE EXEMPTION IS A QUALIFYING
12 DISABLED VETERAN. WITH RESPECT TO ANY APPLICATION TIMELY FILED
13 BY JULY 1 PURSUANT TO PARAGRAPH (b) OF SUBSECTION (1) OF THIS
14 SECTION, THE DIVISION SHALL, IF POSSIBLE, DETERMINE WHETHER THE
15 APPLICANT IS A QUALIFYING DISABLED VETERAN AND SEND NOTICE OF ITS
16 DETERMINATION TO THE APPLICANT ON OR BEFORE THE IMMEDIATELY
17 SUCCEEDING AUGUST 1. IF THE DIVISION DETERMINES THAT THE
18 APPLICANT IS A QUALIFYING DISABLED VETERAN, IT SHALL ALSO SEND
19 NOTICE OF ITS DETERMINATION AND AN EDITED COPY OF THE EXEMPTION
20 APPLICATION FROM WHICH THE DIVISION HAS REMOVED OR PERMANENTLY
21 OBSCURED THE FIRST FIVE DIGITS OF THE APPLICANT'S SOCIAL SECURITY
22 NUMBER TO THE ASSESSOR FOR THE COUNTY IN WHICH THE PROPERTY FOR
23 WHICH THE APPLICANT HAS CLAIMED THE EXEMPTION IS LOCATED. IF THE
24 DIVISION IS UNABLE TO DETERMINE WHETHER THE APPLICANT IS A
25 QUALIFYING DISABLED VETERAN ON OR BEFORE SAID AUGUST 1, IT SHALL
26 SEND PRELIMINARY NOTICE TO BOTH THE APPLICANT AND THE ASSESSOR
27 THAT ITS DETERMINATION IS PENDING AND SHALL FOLLOW UP THE

1 PRELIMINARY NOTICE BY SENDING FINAL NOTICE OF ITS ULTIMATE
2 DETERMINATION TO THE APPLICANT AND, TOGETHER WITH AN EDITED
3 COPY OF THE EXEMPTION APPLICATION FROM WHICH THE DIVISION HAS
4 REMOVED OR PERMANENTLY OBSCURED THE FIRST FIVE DIGITS OF THE
5 APPLICANT'S SOCIAL SECURITY NUMBER, TO THE ASSESSOR AS SOON AS
6 POSSIBLE THEREAFTER.

7 (4) (a) Completed exemption applications shall be kept
8 confidential; except that:

9 (I) (A) An assessor OR THE DIVISION may release statistical
10 compilations or informational summaries of any information contained
11 in exemption applications and shall provide a copy of an exemption
12 application to the applicant who returned the application, the treasurer of
13 the same county AS THE ASSESSOR, the administrator, the state treasurer,
14 or the state auditor upon request or as otherwise required by this part 2.

15 (B) An assessor OR THE DIVISION may introduce a copy of an
16 exemption application as evidence in any administrative hearing or legal
17 proceeding in which the accuracy or veracity of the exemption application
18 is at issue so long as the applicant's social security number is not
19 divulged.

20 (II) A treasurer, the administrator, the state treasurer, or the state
21 auditor shall keep confidential each individual exemption application that
22 it may receive from an assessor OR THE DIVISION but may release
23 statistical compilations or informational summaries of any information
24 contained in exemption applications and may introduce a copy of an
25 exemption application as evidence in any administrative hearing or legal
26 proceeding in which the accuracy or veracity of the exemption application
27 is at issue so long as the applicant's social security number is not

1 divulged.

2 (b) Notwithstanding the provisions of paragraph (a) of this
3 subsection (4), an assessor, THE DIVISION, a treasurer, the administrator,
4 the state treasurer, or the state auditor shall not give any other person any
5 listing of individuals who have applied for an exemption or any other
6 information that would enable a person to easily assemble a mailing list
7 of individuals who have applied for an exemption.

8 **SECTION 6.** 39-3-206 (1), (2) (a), and (2) (a.5), Colorado
9 Revised Statutes, are amended, and the said 39-3-206 is further amended
10 BY THE ADDITION OF A NEW SUBSECTION, to read:

11 **39-3-206. Notice to individuals returning incomplete or**
12 **nonqualifying exemption applications - denial of exemption -**
13 **administrative remedies.** (1) (a) Except as otherwise provided in
14 paragraph (a.5) of subsection (2) of this section, an assessor shall only
15 grant ~~an~~ THE exemption ALLOWED TO QUALIFYING SENIORS UNDER
16 SECTION 39-3-203 (1) to an applicant who has timely returned an
17 exemption application in accordance with section ~~39-3-205 (1)~~ 39-3-205
18 (1) (a) that establishes that the applicant is entitled to the exemption.

19 (b) If the information provided on or with an ~~exemption~~
20 application FOR THE EXEMPTION ALLOWED TO QUALIFYING SENIORS UNDER
21 SECTION 39-3-203 (1) indicates that the applicant is not entitled to the
22 exemption, or is insufficient to allow the assessor to determine whether
23 or not the applicant is entitled to the exemption, the assessor shall deny
24 the application and mail to the applicant a statement providing the reasons
25 for the denial and informing the applicant of the applicant's right to
26 contest the denial pursuant to subsection (2) of this section. The assessor
27 shall mail the statement no later than August 15 of the property tax year

1 for which the exemption application was filed.

2 (1.5) (a) EXCEPT AS OTHERWISE PROVIDED IN PARAGRAPH (a.7) OF
3 SUBSECTION (2) OF THIS SECTION, THE DIVISION SHALL ONLY ACCEPT AN
4 APPLICATION FOR THE EXEMPTION ALLOWED TO QUALIFYING DISABLED
5 VETERANS UNDER SECTION 39-3-203 (1.5) IF THE APPLICANT TIMELY
6 RETURNED THE EXEMPTION APPLICATION IN ACCORDANCE WITH SECTION
7 39-3-205 (1) (b), AND AN ASSESSOR SHALL ONLY GRANT THE EXEMPTION
8 IF THE DIVISION VERIFIES THAT THE APPLICANT IS A QUALIFIED DISABLED
9 VETERAN AND THE EDITED EXEMPTION APPLICATION FORWARDED BY THE
10 DIVISION TO THE ASSESSOR PURSUANT TO SECTION 39-3-205 (2.5)
11 ESTABLISHES THAT THE APPLICANT MEETS THE OTHER REQUIREMENTS TO
12 BE ENTITLED TO THE EXEMPTION.

13 (b) IF THE INFORMATION PROVIDED ON OR WITH AN EDITED
14 APPLICATION FOR THE EXEMPTION ALLOWED TO QUALIFYING DISABLED
15 VETERANS UNDER SECTION 39-3-203 (1.5) THAT IS FORWARDED BY THE
16 DIVISION TO AN ASSESSOR PURSUANT TO SECTION 39-3-205 (2.5)
17 INDICATES THAT THE APPLICANT IS NOT ENTITLED TO THE EXEMPTION, OR
18 IS INSUFFICIENT TO ALLOW THE ASSESSOR TO DETERMINE WHETHER OR
19 NOT THE APPLICANT IS ENTITLED TO THE EXEMPTION, THE ASSESSOR SHALL
20 DENY THE APPLICATION AND MAIL TO THE APPLICANT A STATEMENT
21 PROVIDING THE REASONS FOR THE DENIAL AND INFORMING THE APPLICANT
22 OF THE APPLICANT'S RIGHT TO CONTEST THE DENIAL PURSUANT TO
23 SUBSECTION (2) OF THIS SECTION. THE ASSESSOR SHALL MAIL THE
24 STATEMENT NO LATER THAN AUGUST 15 OF THE PROPERTY TAX YEAR FOR
25 WHICH THE EXEMPTION APPLICATION WAS FILED.

26 (2) (a) An applicant whose exemption application has been denied
27 pursuant to paragraph (b) of subsection (1) OR PARAGRAPH (b) OF

1 SUBSECTION (1.5) of this section may contest the denial by requesting a
2 hearing before the county commissioners sitting as the county board of
3 equalization no later than September 15 of the property tax year for which
4 the exemption application was filed. The hearing shall be held on or after
5 September 1 and no later than October 1 of the property tax year for
6 which the exemption application was filed, and the decision of the county
7 board of equalization shall not be subject to further administrative appeal
8 by either the applicant or the assessor. AN APPLICANT MAY NOT CONTEST
9 A DETERMINATION BY THE DIVISION THAT THE APPLICANT IS NOT A
10 QUALIFYING DISABLED VETERAN AT A HEARING REQUESTED PURSUANT TO
11 THIS PARAGRAPH (a).

12 (a.5) An individual who wishes to claim the exemption FOR
13 QUALIFYING SENIORS allowed by section ~~39-3-203~~ 39-3-203 (1), but who
14 has not timely filed an exemption application with the assessor, may
15 request that the assessor waive the application deadline and allow the
16 individual to file a late exemption application no later than the September
17 15 that immediately follows the original application deadline. The
18 assessor may accept an application if, in the assessor's sole discretion, the
19 applicant shows good cause for not timely filing an application, but the
20 property tax administrator shall prepare and furnish to each assessor
21 uniform standards to be applied by the assessor in determining whether
22 an applicant has shown good cause. The assessor shall grant an
23 exemption if an accepted late application establishes that the applicant is
24 entitled to the exemption. A decision of an assessor to allow or disallow
25 the filing of a late application or to grant or deny an exemption to an
26 applicant who has filed a late application is final, and an applicant who
27 is denied late filing or an exemption may not contest the denial.

1 **SECTION 7.** 39-3-206 (2), Colorado Revised Statutes, is
2 amended BY THE ADDITION OF A NEW PARAGRAPH to read:

3 **39-3-206. Notice to individuals returning incomplete or**
4 **nonqualifying exemption applications - denial of exemption -**
5 **administrative remedies.** (2) (a.7) AN INDIVIDUAL WHO WISHES TO
6 CLAIM THE EXEMPTION FOR QUALIFYING DISABLED VETERANS ALLOWED
7 BY SECTION 39-3-203 (1.5), BUT WHO HAS NOT TIMELY FILED AN
8 EXEMPTION APPLICATION WITH THE DIVISION, MAY REQUEST THAT THE
9 DIVISION WAIVE THE APPLICATION DEADLINE AND ALLOW THE INDIVIDUAL
10 TO FILE A LATE EXEMPTION APPLICATION NO LATER THAN THE SEPTEMBER
11 1 THAT IMMEDIATELY FOLLOWS THE ORIGINAL APPLICATION DEADLINE.
12 THE DIVISION MAY ACCEPT AN APPLICATION IF, IN THE DIVISION'S SOLE
13 DISCRETION, THE APPLICANT SHOWS GOOD CAUSE FOR NOT TIMELY FILING
14 AN APPLICATION. IF THE DIVISION ACCEPTS A LATE APPLICATION, IT SHALL
15 DETERMINE WHETHER THE APPLICANT IS A QUALIFYING DISABLED
16 VETERAN AND SHALL MAIL NOTICE OF ITS DETERMINATION TO THE
17 APPLICANT NO LATER THAN THE SEPTEMBER 25 THAT IMMEDIATELY
18 FOLLOWS THE LATE APPLICATION DEADLINE. IF THE DIVISION DETERMINES
19 THAT A VETERAN IS A QUALIFYING DISABLED VETERAN, IT SHALL MAIL A
20 COPY OF THE NOTICE OF ITS DETERMINATION TO THE ASSESSOR FOR THE
21 COUNTY IN WHICH THE PROPERTY FOR WHICH THE APPLICANT HAS
22 CLAIMED THE EXEMPTION IS LOCATED AND SHALL INCLUDE WITH THE
23 NOTICE A COPY OF THE APPLICANT'S EXEMPTION APPLICATION THAT THE
24 DIVISION HAS EDITED BY REMOVING THE FIRST FIVE DIGITS OF THE
25 APPLICANT'S SOCIAL SECURITY NUMBER. THE ASSESSOR SHALL GRANT AN
26 EXEMPTION IF THE NOTICE AND EDITED APPLICATION FORWARDED BY THE
27 DIVISION TO THE ASSESSOR ESTABLISH THAT THE APPLICANT IS ENTITLED

1 TO THE EXEMPTION. A DECISION OF THE DIVISION TO ALLOW OR DISALLOW
2 THE FILING OF A LATE APPLICATION OR OF AN ASSESSOR TO GRANT OR
3 DENY AN EXEMPTION TO AN APPLICANT WHO HAS FILED A LATE
4 APPLICATION IS FINAL, AND AN APPLICANT WHO IS DENIED LATE FILING OR
5 AN EXEMPTION MAY NOT CONTEST THE DENIAL.

6 **SECTION 8.** 39-3-207 (1), Colorado Revised Statutes, is
7 amended BY THE ADDITION OF A NEW PARAGRAPH to read:

8 **39-3-207. Reporting of exemptions - reimbursement to local**
9 **governmental entities.** (1) No later than October 10, 2002, and no later
10 than each October 10 thereafter, each assessor shall forward to the
11 administrator a report on the exemptions allowed in his or her county for
12 the current property tax year. The report shall include:

13 (c) FOR REPORTS ISSUED FOR THE 2007 PROPERTY TAX YEAR AND
14 FOR EACH SUBSEQUENT PROPERTY TAX YEAR, SEPARATE IDENTIFICATION,
15 IN SUCH FORM AS THE ADMINISTRATOR MAY REQUIRE, OF THE UNITS OF
16 RESIDENTIAL REAL PROPERTY WITHIN THE COUNTY EXEMPTED FROM
17 TAXATION UNDER SECTION 39-3-203 (1.5) AND OF THE TOTAL AMOUNT OF
18 ACTUAL VALUE OF THE PROPERTY SO EXEMPTED.

19 **SECTION 9.** 39-3-207 (3) (b) (III), Colorado Revised Statutes,
20 is amended, and the said 39-3-207 (3) is further amended BY THE
21 ADDITION OF A NEW PARAGRAPH, to read:

22 **39-3-207. Reporting of exemptions - reimbursement to local**
23 **governmental entities.** (3) No later than April 1, 2003, and no later than
24 each April 1 thereafter, to enable the state treasurer to issue a
25 reimbursement warrant to each treasurer in accordance with subsection
26 (4) of this section, each treasurer shall forward to the state treasurer a
27 report on the exemptions allowed in his or her county for the previous

1 property tax year. The report shall include:

2 (b) With respect to each unit of residential real property for which
3 an exemption was allowed:

4 (III) The name ~~and social security number~~ of the applicant who
5 claimed an exemption for the property and each additional person who
6 occupies the property; and

7 (c) FOR REPORTS ISSUED FOR THE 2007 PROPERTY TAX YEAR AND
8 FOR EACH SUBSEQUENT PROPERTY TAX YEAR, SEPARATE IDENTIFICATION,
9 IN SUCH FORM AS THE ADMINISTRATOR MAY REQUIRE, OF THE UNITS OF
10 RESIDENTIAL REAL PROPERTY WITHIN THE COUNTY EXEMPTED FROM
11 TAXATION UNDER SECTION 39-3-203 (1.5), THE TOTAL AMOUNT OF
12 ACTUAL VALUE OF THE PROPERTY SO EXEMPTED, AND THE TOTAL AMOUNT
13 OF PROPERTY TAX REVENUES LOST BY LOCAL GOVERNMENT ENTITIES
14 WITHIN THE COUNTY AS A RESULT OF THE EXEMPTION.

15 **SECTION 10. Safety clause.** The general assembly hereby finds,
16 determines, and declares that this act is necessary for the immediate
17 preservation of the public peace, health, and safety.